

INDIANA STATE BOARD OF ACCOUNTS



VIRTUAL AUDITS 2.0

ISL Annual Report & Bookkeeping Workshop

November 2020

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REQUIRED AUDIT ENGAGEMENTS

Indiana Code 5-11-1-9

Requires the State Examiner to examine all accounts and all financials affairs of every public entity.

Debt Covenants & Bond Rating Agencies

Most financial institutions and bond rating agencies accept the SBOA audit report for their purposes

Federal Grant Agreements

Federal grant agreements commonly call for an annual audit

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ENGAGEMENT GOALS

Provide Opinions on Financial Information Presented by Auditee

- Unmodified, or "clean, opinion – lets readers know the information presented is materially correct.
- Modified opinion lets reader know there are issues that need to be taken into consideration when it comes to the information presented.

Provide Reader with Substantial and Impactive Noncompliance

- Results and Comments – noncompliance that is "written up"

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ENGAGEMENT GOALS

Provide Management with less Significant Noncompliance of State Requirements

- Management Letter – General Noncompliance with State Statute or SBOA Compliance Guidelines Manual



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 **AUDIT REPORTS**



- **Audit Report**
 - *possible Supplemental Audit Report*
- **Review Report**
- **Compliance Report**
- **Management Letter**

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 **PRE-AUDIT FORMS**



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PRE-AUDIT FORMS

(03/20) Form 7 UNDERSTANDING THE DESIGN AND IMPLEMENTATION OF INTERNAL CONTROLS – ENTITY LEVEL
Page 1 of 4

PART I – TO BE COMPLETED BY UNIT OFFICIAL

Questionnaire completed by:

Name	Title	Date

CONTROL ENVIRONMENT

1. Communication and enforcement of integrity and ethical values:

a. What action is taken to address departures from approved policies or unacceptable conduct that might create errors on the accounting records?

b. If fraud is alleged, what does management or the governing body (board) do to investigate the allegation, take appropriate and consistent actions against violators, and assess how relevant controls could be improved?

2. Commitment to competence:

a. What background, education, and experience do accounting personnel have that assist them with their duties?

b. What training do employees receive to help them maintain their accounting and financial reporting competencies?

(01/20) Form 9 City/Town UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT
Part I - Questionnaire

Questionnaire completed by:

Name	Title	Date

General Information

Name of City/Town:	
City/Town's address:	
City/Town's website:	
Primary contact:	Email address:
Telephone number:	Fax number:

Structure and Governance

1. The primary activities, programs, and services of the city/town are: (Strike through or delete any that don't apply.)

a. General Government

1. Planning and Zoning Activities
2. Providing a judicial system which is primarily responsible for handling traffic violations
3. Overall administration of the unit

b. Public Safety

1. Law Enforcement
2. Fire Protection
3. Protective Inspection
4. Probation

c. Street Maintenance

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PRE-AUDIT FORMS

(04/20) Form 13 Management Oversight of Nonaudit Services
Period:

Name of Individual Designated by Management to oversee nonaudit services: _____

Title of Individual: _____

Review of nonaudit services performed:
(Management's designee should check each item as it is reviewed.)

Statement of Receipts, Disbursements, and Cash and Investment Balances:

_____ Beginning cash and investments agree with prior year ending balances for each fund and for the total of all funds.

_____ Ending balances are reported correctly for each fund and the total of all funds.

_____ Titles of funds are reported correctly for each fund.

Notes to the Financial Statement:

_____ Notes to the financial statement as compiled accurately reflect the governmental unit.

Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances:

_____ Beginning cash and investments agree with prior year ending balances for each fund.

_____ Ending balances are reported correctly for each fund.

_____ Titles of funds are reported correctly for each fund.

Other Supplementary Schedules (Schedule of Payable and Receivables, Schedule of Leases and Debt, Schedule of Capital Assets)

_____ All information is correct and presented as management intended.

All Statements, Schedules and Notes:

_____ Fund names are correct. (Fund names will appear as shown in the report.)

_____ Unit name is correct throughout report.

As the management designee, I have reviewed the financial statement and notes to the financial statement for each of the aforementioned items. These items were prepared by use of our books and records. Our books and records adequately support the financial statement and notes to the financial statement prepared, and accordingly, I approve these items as compiled by the State Board of Accounts. I understand that slight modifications such as spelling, grammatical and formatting errors may be corrected during the processing of our report by the State Board of Accounts. I acknowledge that the financial statement, including the notes to the financial statement, are our responsibility. I have determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation.

Name of Designee
Title
Date

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ENTRANCE CONFERENCE



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ENTRANCE CONFERENCE

Who is invited?

- Those charged with governance – Board President
- Management – Fiscal Officer (Treasurer), Director, Bookkeeper

What is discussed?

- Introduction to the Field Examiners that will be working on the audit
- General overview of:
 - Audit Objectives*
 - Management Responsibilities*
 - Audit Procedures (general, internal control, compliance)*
 - Informing Management of general records that will be requested*
 - Start date & expected issuance date*

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ENTRANCE CONFERENCE

Continuing Expectations

- Provide and inform attendees with a method to allow for continued communication throughout the audit process

Field Examiners will:

- Explain the objectives of the engagement
- Explain what responsibilities management has
- Inform management of audit fees
- Answer any questions regarding the audit process

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(01/20) Form 14 NonFedEst

ENTRANCE CONFERENCE

AUDIT PERIOD: January 1, 2018 to December 31, 2019

Pursuant to statutory authority, the below named Field Examiners have been assigned to perform an audit of the financial statement of the City of Gordonville (City). The scheduled audit period is from January 1, 2018 to December 31, 2019, although circumstances may arise which would cause the audit to be extended.

The financial statement will be presented on the basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by IC 5-11-4-6, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The following other information accompanying the financial statement will not be subjected to the auditing procedures applied in our audit of the financial statement, and our auditor's report will not provide an opinion or any assurance on this other information.

1. Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances
2. Schedule of Payables and Receivables
3. Schedule of Leases and Debt
4. Schedule of Capital Assets

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statement is fairly presented, in all material respects, in conformity with reporting requirements established by the State Board of Accounts as allowed by IC 5-11-4-6. In addition, because the variances between the reporting requirements established by the Indiana State Board of Accounts and accounting principles generally accepted in the United States are presumed to be material, we are required to express an adverse opinion in relation to accounting principles generally accepted in the United States. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit. Our reports will be addressed to The Officials of the City of Gordonville. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statement are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports.

Management Responsibilities

Management is responsible for the financial statement, and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statement and related notes. You agree to assume all management responsibilities relating to the financial statement, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statement and related notes and that you have reviewed and approved the financial statement and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience, evaluate the adequacy and results of those services; and accept responsibility for them.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

Management is responsible for designing, implementing, and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, and regulations. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statement in conformity with reporting

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(1/20) Form I4 Naa/Indiana

Audit Coordinator who coordinates the audit engagement and supervises the assigned field staff (Interns, Field Examiners, and Audit Managers). If you should have any questions concerning your audit, please contact either the Audit Manager or Audit Coordinator over your audit. The unit will only be charged for actual time devoted to the audit. If special agency needs require the examiners to temporarily work on another engagement, we will advise you accordingly. The rate will be as described in IC 5-11-4-3 which will be deducted from the property tax distribution received from the County Auditor if you have a general fund tax rate. Your cooperation, the condition and completeness of records, and audit problems or special conditions encountered may cause the actual audit days to result in increased or decreased audit costs.

We appreciate the opportunity to be of service to your governmental unit and believe this letter accurately summarized the significant terms of our engagement. If you have any questions, please let us know. By signing below, you agree with the terms of our engagement as described in this letter.

_____	Management's Signature
_____	Title
_____	Date
Field Examiners	_____
_____	Governance's Signature
_____	Title
Audit Manager and Email Address	_____
_____	Date
_____	_____
Audit Coordinator and Email Address	_____

Entrance Conference Form I4

- Will be emailed to you
- Signed copy required
- You can print, sign, and return to FE

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THE AUDIT PROCESS

- ✓ Preliminary Work
- ✓ Entrance Conference
- Virtual/Remote Audit
- Auditing Procedures
- Exit Conference
- Reports



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WHAT IS A VIRTUAL / REMOTE AUDIT



Email, Telephone, Video Conferences

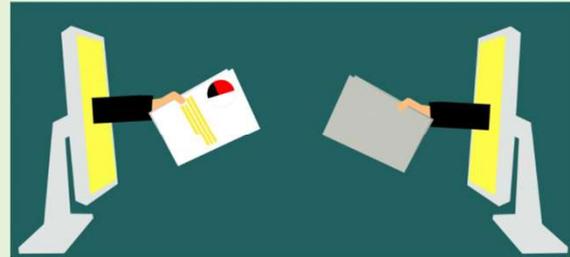
COVID -19 Protocol

Forms Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer webcam/microphone or telephone



Publicdomainpictures.net

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COMMUNICATION



Weekly Contact

- Teams Video Calls
- Telephone Calls
- Emails

Items to be discussed

- Records or Information needed
- Questions related to audit work
- Progress of the audit
 - Schedule
- Any concerns you may have

Direct Requests for Uploads



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DIRECT REQUESTS

How do I know a request has been made?

- Email from no-reply-gateway@sboa.in.gov
- Request for specific file or item with detailed description
- Instructions on how to upload
 - through Monthly and Annual Engagement Uploads

What do I do?

- Acknowledge request
- Provide time-frame
- Email field examiner when item has been uploaded



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year: 2019

Monthly and Annual Engagement Uploads

Use the form below to find and upload documents required for audit support. **Note: This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.**

File Upload Status: The current upload status is viewable in the table below. Any objects with a red X need to be uploaded. To view a previous upload, click on the download icon in the table. To delete a previous upload, click on the delete icon for that record in the status table.

To upload new files: Select which set of files need to be uploaded using the Select Upload Group dropdown. Next, select the specific file from the Select File Type dropdown on the right. The user will be able to upload files using the Browse and Upload buttons in the Provide File section. In some cases, an option will appear in the Provide File section allowing a user to provide a link instead of uploading a file. To do this, select the Web Link option and paste the link in the textbox labeled Provide Link.

To complete the entry: Click on the button marked Submit. The status table will be updated. Multiple files may be uploaded for each Upload Group and File Type. If a file needs to be reloaded, the user should delete that file from the status table first.

Select Upload Group	Select File Type	Provide File
<input type="text" value="Direct Request"/>	<input type="text" value="Audit Request"/> Please upload the requested audit files.	Upload file (xls, xlsx, doc, docx, jpg, pdf, gif, tif, png) <input type="button" value="Choose File"/> No file chosen
		
 <input type="button" value="Submit"/>		

Status	2019 Required Uploads	Upload Date	Uploaded By	Download	Delete

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DIRECT REQUESTS



Scroll down passed monthly and annual uploads to see -

Direct Request					
✓	Audit Request				
	DelegationForm	3/17/2020 2:41:57 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	DelegationForm	3/17/2020 2:42:34 PM	akarl@sboa.in.gov		
✓	Audit Request				
	007_UnderstandingIC_2001	3/19/2020 2:20:09 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	009_UnitEnvironmentCounty_2001	3/19/2020 2:20:47 PM	akarl@sboa.in.gov		
✓	Audit Request				
	16-INF-02	8/21/2020 6:36:16 AM	sgordon@sboa.in.gov		

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WHAT DOCUMENTS ARE NORMALLY REQUESTED



- Written policies and procedures (Internal Controls, Travel, Employee Benefits, etc.)
- Internal Control Training Certifications
- Board Minutes (include to current date)
- Ordinances and Resolutions
- Contracts
- Financial Records (ledger)
- Bank Reconcilements and Bank Statements
- Grant Awards and Agreements (Federal and State)
- Debt Documents
- Capital Assets Schedule
- Receipts
- Accounts Payable Vouchers with supporting documentation
- Payroll records
- Financial Reports filed with other State or Federal Agencies (withholdings)



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HOW DO I PREPARE FOR AN AUDIT



- File AFR, 100R, Monthly and Annual Uploads on time.
- Document Internal Control Procedures and Evidence of Procedures.
- Maintain a file of all policies (travel, benefits, credit cards, etc.)
- Reconcile bank accounts monthly.
- Post records timely (ledger, capital assets, debt, investments, etc).
- File supporting documentation for expenses in an orderly fashion.
- Issue receipts and deposit money on a timely basis.
- Keep explanations for unusual items (attorney opinions, etc.)
- Keep a list of questions or items you want to tell the field examiner.
- Call Todd and Susan!

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WHAT ARE FIELD EXAMINERS LOOKING FOR?



Understanding of Internal Controls

Prior Period Follow Up

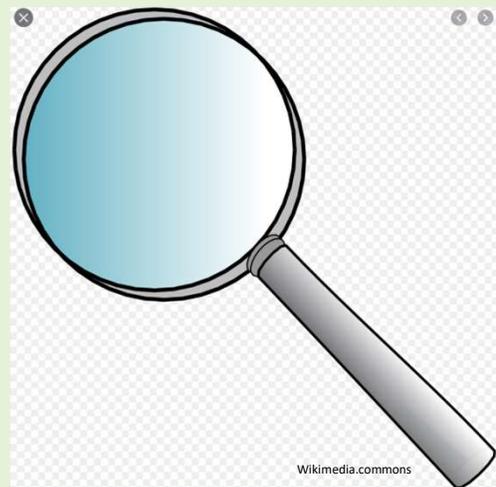
- Audit Results and Comments
- Management Letter Comments
- Verbal Comments
- Significant or Unusual subsequent events

Financial Statement Information

Receipts

Disbursements

Compliance



Wikimedia commons

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WHAT ARE SOME EXAMPLES OF COMPLIANCE PROCEDURES



- Internal Controls (procedures and evidence of procedures)
- Comparisons of AFR to Ledger
- Disbursements not exceeding appropriations
- Monthly bank reconcilements
- Compensation in accordance with Salary schedule
- Payroll remittance to IDOR + IRS
- Proper use of funds
- Capital Assets
- Supporting Documentation
- Prior comments resolved



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DO I HAVE ANY OTHER RESPONSIBILITIES DURING THE AUDIT



Request Attorney Representation
Letter

Sign Management
Representation Letter



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HOW ARE AUDIT FINDINGS COMMUNICATED



Audit Result and Comment (ARC)

Management Letters

Verbal Comments

Federal findings



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AUDIT RESULT & COMMENT EXAMPLE



ADOPTION OF INTERNAL CONTROL STANDARDS

Condition and Context

The Library certified on the Indiana Gateway for Government Units financial reporting system that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, the Director indicated that the Library had not adopted the minimum internal control standards.

Criteria

Indiana Code 5-11-1-27(g) states: "After June 30, 2016, the legislative body of a political subdivision shall ensure that: (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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WHAT IS A REPEAT COMMENT?



HB 1031 (2017) – repeat comments have consequences.

Make sure to get an idea on how to fix problems before the field examiner leaves.★

★ If you still need help after the Exit Conference, call Todd and Susan.

File Corrective Action Plan using SBOA Template

Implement fixes immediately

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THE AUDIT PROCESS



- ✓ Preliminary Work
- ✓ Entrance Conference
- ✓ Virtual/Remote Audit
- ✓ Auditing Procedures
- Exit Conference
- Reports



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EXIT CONFERENCE

- Draft report
- Opportunity to respond to comments (Form 4) – 10 days
 - electronic responses shall be sent to officialresponse@sboa.in.gov
- Corrective Action Plan discussed if repeat comments in report
- Official's email and physical addresses verified
- Results of Audit are **Confidential** until report is filed

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EXIT CONFERENCE

(05/20) Form 4 FS Audit and Other Engagements

EXIT CONFERENCE

Unit Examined: _____

Period Examined: _____

Date of Conference: _____

Office or Department (if applicable): _____

This exit conference is being held in accordance with 5-11-5-1 and except as provided in subsections (b), (d), and (e), it is unlawful for any person, before a report is made public, to make any disclosure of the result of any examination of any public account.

In accordance with Indiana Code 5-11-5-1, the Officer or the Chief Executive Officer of the unit examined is given the opportunity to respond to the results and comments contained in the report. Your response, if any, will be bound in and become a part of our report. We ask that you initial the option selected below, sign, and date this form. Your signature is not deemed to be a concurrence with our results and comments but merely acknowledges that you understand that you have a right to respond to the report. Please note that the report is a draft prepared by the Field Examiners and is subject to editing by department directors and board members.

Initial
Below

Acknowledgement of Decision for Official Response

OPTION NO. 1: We do not wish to make an official response to the report.

OPTION NO. 2: We wish to file an official response to the results and comments in the form of a letter to be bound in the report. We understand that the letter itself will be made part of the report and any attachment or exhibit that is included and referred to in our response may not be but will be held on file with SBOA and will be made available to the public upon request. We also understand that if such response is not received by the State Board of Accounts within ten (10) days of this date, the State Board of Accounts cannot guarantee that the response will be included in the report. Any response received after the 10 day period, although there is no guarantee, may still be included in the report, if the report has not been filed at the time the response is received. The SBOA will provide an Official Response Template to complete and return either by letter or electronically. Letters should be clearly marked "OFFICIAL RESPONSE" and sent to State Board of Accounts, 302 West Washington Street, Room E 418, Indianapolis, Indiana 46204-2765. If submitted electronically, the response should be in a PDF format. Electronic responses should be sent to officialresponse@sboa.in.gov.

Initial
Below

Acknowledgement of Understanding of Requirements Concerning Repeat Findings

We understand that for the following result and comments an SBOA corrective action plan (CAP) must be completed and submitted on the SBOA website (<http://www.in.gov/sboa/5207.htm>). We acknowledge that we have been provided guidelines, instructions, and a CAP template. We also understand that we must either submit the CAP or send an email to CAP@sboa.in.gov acknowledging that we are working on the CAP by: _____

Title of repeat result and comment(s):

Initial
Below

Acknowledgement of Timeline on the Report Release Date

We understand that the earliest date our report will be issued is: _____, unless waived by the state examiner.

We have had an opportunity to review and discuss the contents of the report with the Field Examiner(s) and have initialed applicable options above relating to comments contained in the Supplemental Compliance Report.

Officials Invited to Exit	Officials Attending Exit
Signed: _____	_____
Title: _____	_____
Signed: _____	_____
Title: _____	_____
Signed: _____	_____
Title: _____	_____

NOTE TO EXAMINERS: FILE THIS FORM WITH THE WORKING PAPERS. YOU MAY NEED TO PRINT MORE THAN ONE FORM IF MULTIPLE DEPARTMENTS/OFFICES APPEAR IN THE REPORT OR A SUPPLEMENTAL REPORT. A SIGNED COPY SHOULD BE PROVIDED TO OFFICIALS.

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AUDIT COSTS

Statement of Engagement Cost

1. Number of days spent on the audit.
2. Daily/hourly rate.
3. Report processing fees.

NOT an invoice that is to be paid

An invoice of these audit costs will be sent to your County for payment out of your next distribution

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FEDERAL AUDITS

CITY OF NEW HAVEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant Agency Number Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction North River Rd. to Mayville Road Construction, Linden Road from North Powers Dr. to North River Rd. Road Construction, Brookings/Linden Road Water Line Relocation for SR50	Indiana Department of Transportation	20.205	Chc. No. 0710219 Chc. No. 1402684 Chc. No. 0102643	\$ - - -	198,816 135,954 471,434
Total - Highway Planning and Construction Cluster					766,204
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Traffic Safety/OU Fee/Force	City of Fort Wayne	20.601		-	-
National Priority Safety Programs Traffic Safety/Outreach/Protection	City of Fort Wayne	20.616	DS-16-10223	-	4,422
Total - Highway Safety Cluster			DS-16-10125	-	7,222
Total - Department of Transportation				-	11,772
Total Federal awards expended					805,976

- **Schedule of Expenditures of Federal Awards (SEFA)**
- Selection of Major Programs
- Audit of Major Programs

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FEDERAL AUDITS

CITY OF NEW HAVEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant Agency State Disposition Description Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Road Construction - Linden Road from North River Rd. to Mayville Road Construction - Broadwell/Linden Road from Powers Dr. to North River Rd. Water Line Relocation for SR20	Indiana Department of Transportation	20.205	01-101210	\$ -	\$ 198,816
Total - Highway Planning and Construction Cluster			01-101210	-	198,816
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Traffic Safety/CTU Testforce	City of Fort Wayne	20.601	44-101220	-	135,954
National Priority Safety Programs Traffic Safety/Occupant Protection	City of Fort Wayne	20.616	44-101220	-	4,427
Total - Highway Safety Cluster			44-101220	-	140,381
Total - Department of Transportation			01-101210	-	339,197
Total federal awards expended					\$ 855,976

- Schedule of Expenditures of Federal Awards (SEFA)
- Selection of Major Programs
- Audit of Major Programs

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FEDERAL AUDITS

CITY OF NEW HAVEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant Agency State Disposition Description Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Road Construction - Linden Road from North River Rd. to Mayville Road Construction - Broadwell/Linden Road from Powers Dr. to North River Rd. Water Line Relocation for SR20	Indiana Department of Transportation	20.205	01-101210	\$ -	\$ 471,434
Total - Highway Planning and Construction Cluster			01-101210	-	471,434
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Traffic Safety/CTU Testforce	City of Fort Wayne	20.601	44-101220	-	135,954
National Priority Safety Programs Traffic Safety/Occupant Protection	City of Fort Wayne	20.616	44-101220	-	4,427
Total - Highway Safety Cluster			44-101220	-	140,381
Total - Department of Transportation			01-101210	-	611,815
Total federal awards expended					\$ 855,976

- Schedule of Expenditures of Federal Awards (SEFA)
- Selection of Major Programs
- Audit of Major Programs

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THE AUDIT PROCESS



- ✓ Preliminary Work
- ✓ Entrance Conference
- ✓ Virtual/Remote Audit
- ✓ Auditing Procedures
- ✓ Exit Conference
- Reports



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B53556

STATE BOARD OF ACCOUNTS
 302 West Washington Street
 Room E418
 INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT
 OF
 TOWN OF PENDLETON
 MADISON COUNTY, INDIANA
 January 1, 2017 to December 31, 2018



FILED
 10/18/2019

FINANCIAL STATEMENT REPORT

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FINANCIAL STATEMENT REPORT

PENDLETON COMMUNITY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13		Cash and Investments 12-31-13		Cash and Investments 12-31-14	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Operating	\$ 297,228	\$ 827,134	\$ 710,491	\$ 413,871	\$ 820,162	\$ 924,455
Rainy Day	1,385	-	-	1,385	50	-
Summer Reading	640	560	650	550	650	924
Library Improvement Reserve	71,112	5,500	28,904	47,708	-	-
Plac	-	1,450	1,400	50	1,300	1,350
Childrens Dept Book Clubs	812	1,636	1,293	1,155	2,020	1,389
Payroll withholdings	1,623	-	323	1,300	-	1,325
LSTA Grant Fund	-	9,850	9,218	632	9,218	9,850
Misc Clearing Account	-	518	518	-	358	367
Plato Tutoring Fund	-	-	-	-	3,600	3,600
Project Suda Grant	-	-	-	-	10,500	5,022
Petty Cash	200	-	-	200	-	200
Cash Change	100	-	-	100	-	100
Gifts Fund	3,802	4,821	3,606	4,817	2,786	3,081
Employee Purchases	196	579	568	147	895	1,045
Memorial	3,016	470	731	2,755	119	380
State Tech Fund Grant	4,120	7,350	7,325	4,145	1,639	11,050
Friends - Clearing Account	55	2,411	2,466	-	3,200	3,313
Debt Service	35	780,879	638,100	142,814	423,941	466,000
Johnston-Swain	1,057	230	-	1,287	239	-
Smcd Library Fund	1,050	-	992	58	-	58
Arabian Readers	2,324	-	1,657	667	-	667
Mozz Garden Sustainability Grant	298	-	298	-	-	-
Smcd Read & Feed Grant	1,311	17,397	10,684	8,024	15,426	10,394
Totals	\$ 390,264	\$ 1,660,585	\$ 1,419,184	\$ 631,665	\$ 1,296,103	\$ 1,444,212

The notes to the financial statements are an integral part of this statement.

INDIANA STATE BOARD OF ACCOUNTS - 2020

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SUPPLEMENTAL REPORT

BS1084

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS AUDIT REPORT
OF
PENDLETON COMMUNITY PUBLIC LIBRARY
MADISON COUNTY, INDIANA
January 1, 2013 to December 31, 2017



FILED
10/17/2018

INDIANA STATE BOARD OF ACCOUNTS - 2020

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B54792

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS REVIEW REPORT
OF
TOWN OF KINGSBURY
LAPORTE COUNTY, INDIANA
January 1, 2016 to December 31, 2018



FILED
04/01/2020

REVIEW REPORT

INDIANA STATE BOARD OF ACCOUNTS - 2020

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B55933

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT
OF
NEW HARMONY WORKINGMENS
INSTITUTE PUBLIC LIBRARY
POSEY COUNTY, INDIANA
January 1, 2016 to December 31, 2019



FILED
10/16/2020

COMPLIANCE REPORT

INDIANA STATE BOARD OF ACCOUNTS - 2020

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2789
Telephone: (317) 232-2513
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Web Site: www.sboa.gov

MANAGEMENT LETTER

MANAGEMENT LETTER COMMUNICATING NONCOMPLIANCE

TO: THE OFFICIALS OF THE CITY OF GORDONVILLE, JOYCE COUNTY, INDIANA

The Indiana State Board of Accounts is providing this letter to communicate certain matters noted during our audit related to noncompliance with applicable laws and/or uniform compliance guidelines established by the Indiana State Board of Accounts. Our audit covered the period January 1, 2018 to December 31, 2019.

The matters noted below describe identified instances of noncompliance found during our audit that did not, in our opinion, warrant comment in your official report at this time, but are being communicated for your information. Please be advised that we will review the status of these items during our next engagement. Continued noncompliance could result in the matters noted being reportable in your next report.

ACCOUNTS PAYABLE VOUCHERS

Condition and Context
One Accounts Payable Voucher totaling \$5.55 did not have supporting documentation available for audit.

Criteria
Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

This communication is intended solely for the information and use of management, governance, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,
Freddie Field Examiner

September 30, 2020

INDIANA STATE BOARD OF ACCOUNTS - 2020

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CONTACT INFO

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INDIANA STATE BOARD OF ACCOUNTS - 2020

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